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COUNTY OFFICIAL PAPER.

DID YOUR FARM PAY LAST YEAR?

The following article was written by J. W. Pixley, field writer for the Eugene Register, and a personal friend of the editor of the Mist. It is a timely treatise and well worthy of consideration by all up-to-date farmers, and advocates a custom once adopted, will be so satisfactory, not even considering the business view, that the system will be continued from year to year. No matter if only a potato patch is cultivated, it will be of great satisfaction to know just to a cent what they cost per sack. This article offers good argument:

"Mr. Farmer, have you made or lost money the last year? Do you know for a certainty? Do you have any accurate way of keeping your accounts or are you guessing you are about breaking even?"

"Every up-to-date business man can tell you after the first of the year whether he has made or lost money and how much. The man who owns a farm with the stock and tools necessary to carry on the business is as much a business man as is the one who sells shoes. I don't say he is as good a business man, taking the average farmer and the average merchant, for if the average merchant conducted his business as carelessly as many farmers do, he would go broke in a very short time. But the farmer should know and know to a certainty what he is doing, the same as the merchant.

"The merchant right after the first of the year takes an inventory of his stock. He compares his assets this year with his assets of last year and if some lines have proven unprofitable he either closes those lines out or makes arrangements to rectify the mistakes he has made in the past.

"There may be many farmers in the county who make an inventory of stock, tools, grain, bank account, debts, etc on the first of the year.

"Another thing; if one takes an inventory he is pretty apt to find that some of the tools need repairing and how can time these rainy days be better spent than in getting the tools in good condition for next spring.

"If you have never taken an inventory before, take it now. It is not hard. Get a blank book that costs a nickel or a dime and a pencil. Take all the stock. Write the name of each first and what you think a fair valuation, grain and hay on hand and its valuation, then the tools and add them together and you may add the value of the growing crop, but that is guess work. If you have any money in the bank put that down. Take the fair valuation of the farm and buildings and if you are in debt subtract the amount. In this way you see exactly where you are.

"Keep this book and when you make your inventory next year you know whether you are going ahead, standing still or going backwards.

"I have heard many people say, 'I didn't make a thing last year. I had so much money on hand the first of the last year and now I am broke.' Get to talking and find how much wire fence he has built—and I am glad to say nearly all the new fence is being built of wire—perhaps a silo, or new tools, such as a wagon or manure spreader, etc., and while he hasn't the real cash on hand he has assets—assets that will make him more money in the future or will make life more pleasant.

"I remember one man telling me he had made nothing for five years. He was in the dairy business—a renter with five children, the oldest a girl of about 15. He started with a team and a few tools. He grew so dissatisfied that he held a sale, sold out and went to Montana to work by the day in a saw mill. His sale bill amounted to over \$2200, the most of which he had saved in the five years besides his living. He stayed with the sawmill less than a year and he saw he was losing all the time.

"The point is here; so many farmers don't take into consideration the value of the stock and tools they have or the fact that they have lived first and can't see they have made money. Living costs.

"I have heard many times this statement: 'I haven't made wages the last year. I could take my team to town and make more money than I have on the farm.' I always call that statement, for I know the speaker isn't taking his living expenses into consideration. So far as taking a team and going to town to work with it, there are very few farmers but what are making a living unless they have sickness or loss of stock or some other calamity, but they should take their living and the keep of a team into consideration before they say they have made nothing."

ORIGIN OF THE CHRISTMAS TREE

The origin of the Christmas tree is difficult to trace. There are many interesting legends and myths concerning it and several countries claim the honor of giving this beautiful custom to the world. One story tells us how Martin Luther, the great religious reformer, was traveling over the country at night, and who, on looking up from the snow-covered ground to the sky with its countless brilliant stars, began to meditate, and on returning to his home tried to explain his feelings to his wife and

children. Failing in words, he went into the garden and cut a little fir tree, which he dragged to the nursery, where he fastened candles on its branches and lighted them. One of the popular pictures in Germany shows Luther and his family seated about the Christmas tree.

The Scandinavians claim that the tree sprang from the blood-soaked soil where two lovers were killed, because, runs the legend, during the Christmas season mysterious lights appeared on pine trees, which no wind could extinguish. The French, too, have a Christmas tree story. It relates how a hero of the thirteenth century found a gigantic tree with its branches covered with candles, some of which were upside down, and on the top was a vision of a child with a halo about its head. The knight asked the pope for an explanation of the wonderful sight and was told by the holy father that the tree represented mankind, the child the savior and the candles good and bad beings.

UNCLE SAM BEGS PENNIES

Representative Mondell in Congressional Record.

Mr. Chairman, in the good old days—in the good old Republican days—Uncle Sam, proud, dignified, prosperous, sat in the place of customs and from the goods and wares offered there in competition with the labor and industry of our country collected goodly sums without burden to our people, which met abundantly the public needs. But today Uncle Sam, worried, abashed, apologetic, stands, hat in hand, begging pennies at the telephone booths, and levying tribute on little children and sweet girl graduates in the tax on gum.

Even the chastened joy with which we pay our debts by giving a new note is chilled and dampened by the shadow of the clutching fingers of the treasury taking its toll of our hard-earned promises to pay. Whether we buy or sell or borrow, the Democratic administration stands at our shoulders, a beggar of picayunes, while sleek, fat, well-fed publicans in the form of Democratic tax gatherers take a large toll from the dimes and pennies wrung from a burdened people ere they fling the limited remainder into the yawning vaults of an empty treasury.

WHAT FATHER GETS

To get the full value of my meaning you have but to consider in its entirety the list of suitable gifts for the various members of any given household which is printed each December in the holiday number of every properly conducted home-and-fireside periodical along with an informative article entitled "Christmas in Other Lands," and an editorial containing a quotation attributed to the late Tiny Tim.

You remember—don't you?—how runs the long and serried column of suitable gifts:

For daughter—A selection of 35 separate items, leading off with a set of ermine or an electric runabout and tapering gradually down to a dressing table outfit in solid silver.

For son—A racing car, or an English fowling piece, or a few polo ponies, or any one of 20 other timely little remembrances.

For mother—This and that; for baby, thus and so.

Finally, away down at the foot of the line we come to him who is expected to pay for all these things. And what is he to have for his Christmas?

What does the inspired author of the compilation regard as benefiting his deserts at this merry Yuletide season? I quote:

For father—A necktie, a book, a set of dominoes, a razor strop.

OFFICERS \$20,000 A PIECE

A newspaper man who has been investigating our military and naval establishments, reports that it costs \$12,000 to train an officer at Annapolis, and \$20,000 to train one at West Point, although Harvard and some other big colleges educate a student for about \$2500.

In this case, as in so many others, private enterprise accomplished a given purpose far more effectively than the government. Both West Point and Annapolis are excellent schools, perhaps as good as any of their kind in the world. But there is little doubt of the needless extravagance in their equipment and administration. In no other country is it so expensive to train officers for the army and navy.

Doubtless the expense could be reduced somewhat under present conditions. It is likely however, that the most effective saving can be accomplished by using these educational plants to greater capacity. The buildings, grounds, mechanical equipment and instructing corps are already there, the overhead charges are fairly stationary. If the number of students could be doubled, the added expense would be comparatively little, and the cost per graduate would be nearly cut in two. There is sure to be a demand for improvement in this direction.—Tacoma Ledger.

GOODBY, JOHN BARLEYCORN

The new year will bring its joys and sorrows. The dries will rejoice and the wets will mourn. The change from the open saloon to a dry town is a radical one and is sure to cause litigation and contention. The radical prohibitionist will demand the enforcement of the law to the very letter, while others who opposed the measure will work in a quiet way to make the law odious. However, the open saloon is gone for good. The people brought about its banishment and the people rule. The law no doubt is faulty but it is the best that legal talent could devise and will have to stand.

The coming elections will be first page matter shortly. Candidates are blooming fast and the crop of "also rans" promises to be unusually large.

Ford and his peace party have gone to pieces. Harvey left the Oscar II and also a check for \$175,000 to meet expenses. He is no slouch of a spender, anyhow.

INDUSTRIAL REVIEW

Work will be started at once on new road down Umatilla river from Pendleton to Pilot Rock Junction, to cost \$20,000.

It is planned to oil roads around Echo.

Steam and electric roads in Oregon in 1915, paid \$2,206,683.27 taxes and operating revenues fell off \$1,177,430.

Oregon corn acreage nearly doubled during year, largely due to educational campaign of O. W. R. & N. Company.

Standard Oil Co. will build tank at Stanfield.

Eugene sends dried loganberries east for Christmas.

Reedsport gives lumber company 75 acres of land for factory site and water frontage on condition it will build mill of 125,000 feet capacity and operate for 15 years.

L. C. Reynolds will build \$10,000 shingle mill on lower Shuslaw.

Carriage of ties soon to be sent from lower Columbia to Great Britain.

The sum of \$100,000 recommended to improve Crater Lake road.

Oregon railroads expended \$2,822,068 in extensions and improvements the past year, while public utilities expended \$2,729,972 for the same purpose.

The O. W. R. & N. Co. will spend \$400,000 lining the St. Johns tunnel with concrete.

Portland's tax is \$25.40 on the \$1000.

Newport—The Signal-Review plant sold to H. G. Guild, owner Toledo Sentinel.

7500 Douglas County turkeys bring owners \$15,000.

Columbia River & Nehalem Logging R. R. is running to capacity.

Newport defeated an occupation tax.

Pendleton is building a country club for 100 members.

The unregulated, untaxed and unlicensed jitney continues to kill people in Portland.

The Taxpayers' League in Washington county makes a \$36,000 cut.

Under postoffice department rulings you can send three pounds of printed matter from here to Philomath for 24 cents, but you send four pounds for 8 cents. If a private corporation did business that way it would be fined \$2,000,000 for discrimination or something, and all the officials sent to the penitentiary.—Gazette-Times, Corvallis.

Portland's new Franklin High School will cost \$600,000, have seven buildings and 2000 students. It will have a complete agricultural college course.

County roads are to be built from Newport to Yaquina.

The Tax Commission announces that taxes for 1916 will be about 15 per cent lower.

The state tax levy on 1915 valuation is reduced \$562,000.

Citizens of North Bend voted to amend charter extending franchise of Southern Pacific Co. from 35 to 60 years.

Portland Chamber of Commerce making fight to have all Douglas Fir and Oregon stone used on new million dollar postoffice.

Sutherland—Roach Timber Co. of Muscatine, Iowa, raises \$300,000 to build first section of logging road.

Fight in congress over Ferri's water power bill wages while the nation's largest asset wastes away.

Sutherland is getting a new two-story brick building.

Roseburg—Kendall, a Pittsburg capitalist, returns in January to take up work on railroad and sawmill. Some right of way has been secured.

Wallowa now has two creameries.

Kelly Bros. install roller feed mill at Hood River.

A corload of clover seed was shipped from Albany to Chicago—value \$13,000.

Winchester Bay, the new town near Gardner, is petitioning for post-office and wants a school.

Dallas—The town of Rickreall has petitioned the Oregon Power Co. for electric service.

A new style spark plug is to be manufactured at Grants Pass.

Florence lets a contract for water tower.

A company is being formed at Ashland to develop molybdenum in Ashland creek canyon.

The city of Eugene purchases the Oregon Power Company's plant in that city for \$150,000.

A new school at Mulino has been dedicated.

Two hundred boxes of prunes were shipped east from Eugene as Christmas gifts.

Hard tired trucks and jitney buses ordered off certain Lane county highways until May 1.

The Grants Pass machine shop has been reopened.

Work trains are crossing Coos Bay on the new Willamette Pacific bridge.

Canby—W. H. Blair has shipped over 30,000 Christmas trees to California.

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